

CHAITMAN LLP

Helen Davis Chaitman

hchaitman@chaitmanllp.com

465 Park Avenue

New York, New York 10022

Phone & Fax: 888-759-1114

*Attorneys for Defendants The Gerald and Barbara
Keller Family Trust, Gerald E. Keller, in his
capacity as Trustee of the Gerald and Barbara
Keller Family Trust,*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Substantively
Consolidated SIPA Liquidation of Bernard L.
Madoff Investment Securities LLC,

Plaintiff,

v.

THE GERALD AND BARBARA KELLER
FAMILY TRUST, GERALD E. KELLER, in his
capacity as Trustee of the Gerald and Barbara
Keller Family Trust,

Defendants.

Adv. Pro. No. 08-01789 (CGM)

SIPA LIQUIDATION

(Substantively Consolidated)

Adv. Pro. No. 10-04539 (CGM)

**DECLARATION OF IRWIN LEVINE IN SUPPORT OF DEFENDANTS'
CROSS-MOTION TO DISMISS THE COMPLAINT**

I, Irwin Levine, declare, pursuant to 28 U.S.C. § 1746, that the following is true and correct based upon my personal knowledge:

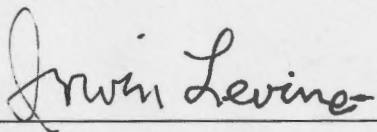
1. I have been the Chief Financial Officer of Keller International Publishing Corp. ("Keller Publishing") for the past 30 years.

2. The Gerald and Barbara Keller Family Trust (the "Trust") had agreed, in 1997, to make loans to Keller Publishing whenever I determined that such financing was needed.

3. The procedure by which these loans were executed is accurately set forth in Mr. Keller's declaration filed on August 17, 2021.

4. The loan amounts owed to the Trust by Keller Publishing were always reflected on the financial statements of Keller Publishing. See, for example, Ex. A hereto.

September 11, 2021

A handwritten signature in cursive script that reads "Irwin Levine". The signature is written in dark ink and is positioned above a horizontal line.

Irwin Levine